

Tribal Certificates of Exemption

By Theresa Keshick, Department of Commerce

As stated in previous newsletters, the Tribe has moved to using Tribal Certificates of Exemption (TCEs) as of January 1, 2008. Resident Tribal Members (RTMs) are exempt from sales tax on certain enumerated items, such as vehicles, watercraft, snowmobiles and other off-road-vehicles. Affixations to your primary residence are also tax exempt. This portion does not include furniture. Also, items purchased for Tribal fishing are exempt as well. This would include items such as vehicles, boats, trailers, nets, etc.

The following is the process to receive a TCE:

The RTM must request the TCE by filling out a Request for TCE form. This form is found on the Tribal website, the P-drive (so any government employee should be able to print one) and there are forms located at the DOC office and at the main receptionist's desk at the Administration Building.

The RTM then fills out the form and returns it to the DOC. There, RTM status is verified, as well as the item(s) being requested to make sure they fall within the guidelines for exemption under the Tax Agreement.

The DOC will then fill in the appropriate information and make two originals for the RTM. One will go to the vendor or seller, the other the RTM should keep in their files. One copy will be kept in the DOC office.

When filling out the request form, please note the following:

- When purchasing a vehicle, the Vehicle Identification Number is needed prior to receiving the TCE, along with Year, Make, Model and the dealership name, address and telephone number. Dealership paperwork is preferred. The same information is needed when purchasing a vehicle from an individual.
- When making affixations to your primary residence and you are doing the work yourself, please make a list of all the materials and supplies needed to complete the job. This will save time and refrain from making several phone calls.
- When purchasing a modular or mobile home, the Mobil or Modular ID Number, Year, Make and model will be needed along with the seller's name, address and telephone number.
- If you are using a contractor to complete the affixations to your primary residence or for new construction, the contractor will have to fill out Form 3772, MI Sales & Use Tax Certificate of Exemption in addition to the TCE issued by DOC.
- Cost of item(s) being purchased.

Please remember that DOC office hours are Monday – Friday, 9 AM – 5 PM. If you plan to purchase a tax-exempt item on the weekend, please make the effort to contact the department prior to doing so, so that your paperwork may be completed. Megwetch.